REGISTERED NUMBER: 03749310 (England and Wales)

Unaudited Financial Statements For The Year Ended 30 April 2024

for

Delaney Browne Limited

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For The Year Ended 30 April 2024

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Delaney Browne Limited

Company Information
For The Year Ended 30 April 2024

DIRECTORS:	M P Setterfield B Setterfield
SECRETARY:	M P Setterfield
REGISTERED OFFICE:	Mill House 58 Guildford Street Chertsey Surrey KT16 9BE
REGISTERED NUMBER:	03749310 (England and Wales)
ACCOUNTANTS:	Fuller Spurling Mill House 58 Guildford Street Chertsey Surrey KT16 9BE

Balance Sheet
30 April 2024

	Notes	30.4.24 £	£	30.4.23 £	£
FIXED ASSETS					
Tangible assets	4		735		1,069
CURRENT ASSETS					
Debtors	5	138,280		66,775	
Cash at bank		-		1,395	
		138,280		68,170	
CREDITORS					
Amounts falling due within one year	6	137,827		68,062	
NET CURRENT ASSETS			453		108
TOTAL ASSETS LESS CURRENT LIABILITIES			1,188		1,177
CAPITAL AND RESERVES					
Called up share capital			903		901
Capital redemption reserve	7		130		130
Retained earnings	7		155		146
SHAREHOLDERS' FUNDS			1,188		1,177

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2024 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 24 January 2025 and were signed on its behalf by:

M P Setterfield - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Delaney Browne Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on the basis of the company continuing as a going concern for the foreseeable future, for which reliance is placed on the continued support of the directors.

Turnover
Turnover is measured at the fair value of the consideration received or receivable and is recognised as services are provided.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Office equipment - 20% on cost

Financial instruments
The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value

Taxation
Taxation represents the sum of tax currently payable, and deferred tax if material.

The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax, where material, is recognised on all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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2. ACCOUNTING POLICIES - continued

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors
Creditors, provisions and accrued costs are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 6 (2023 - 6) .

4. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 May 2023 and 30 April 2024	3,680
DEPRECIATION	
At 1 May 2023	2,611
Charge for year	334
At 30 April 2024	2,945
NET BOOK VALUE	
At 30 April 2024	735
At 30 April 2023	1,069

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24 £	30.4.23 £
Trade debtors	77,102	44,409
Other debtors	5,940	6,099
Directors' current accounts	55,238	16,267
	138,280	66,775

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6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.24	30.4.23
	£	£
Bank loans and overdrafts	23,887	-
Trade creditors	6,175	218
Corporation tax	48,826	32,866
Social security and other taxes	7,433	4,275
VAT	17,215	11,514
Other creditors	30,589	10,840
Accrued expenses	3,702	8,349
	137,827	68,062

7. RESERVES

	Retained earnings	Capital redemption reserve	Totals
	£	£	£
At 1 May 2023	146	130	276
Profit for the year	73,199		73,199
Dividends	(73,190)		(73,190)
At 30 April 2024	155	130	285

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 April 2024 and 30 April 2023:

	30.4.24	30.4.23
	£	£
B Setterfield and M P Setterfield		
Balance outstanding at start of year	16,267	9,623
Amounts advanced	55,238	16,267
Amounts repaid	(16,267)	(9,623)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	55,238	16,267

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.